

# INDIANA INHERITANCE TAX RETURN FOR A NON-RESIDENT DECEDENT

NOTE: Please read carefully the general instructions before preparing this return.

Decedent's name	Business or occupation	Date of death
Decedent's residence (domicile) at time of death		Social Security number
Address of decedent at time of death	Did the decedent die testate? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, attach copy of will	
Name of ancillary administrator or executor	Address of ancillary administrator or executor	
Location of court	Name, address and phone number of attorneys representing estate	

Gross value of entire estate, wherever situated: Amount \$ \_\_\_\_\_

Is a Federal Estate Tax Return required to be filed with the IRS? YES ☐ NO ☐ If yes, attach a copy

Schedule A attached hereto discloses all interests of decedent in Indiana real estate and sets forth the information called for in the heading of said schedule.

Schedule B attached hereto discloses all tangible personal property of decedent which had an actual situs in this state, as called for in the heading of said schedule.

Schedule C attached hereto discloses all information respecting gifts, transfers and trusts as called for in the heading of said schedule.

Schedule D attached hereto sets forth all allowable deductions in connection with the settlement of the non-resident decedent's estate in Indiana.

Schedule E attached hereto discloses the requested information concerning the persons beneficially interested in the property taxable in this state.

I have made a due and diligent search for property of every kind, nature and description left by the decedent within the jurisdiction of this state and have been able to discover only that set forth in Schedules A, B and C. No information of any other property of the decedent has come to my knowledge, and I verily believe that the decedent left no property except as therein set forth.

Subscribed and sworn to before me this

\_\_\_\_\_ day of \_\_\_\_\_,

A.D. \_\_\_\_\_

\_\_\_\_\_  
(Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Capacity)

\_\_\_\_\_  
(P.O. Address)

**SCHEDULE A  
REAL ESTATE**

Did the decedent, at the time of his or her death, own any real estate in Indiana?   YES ☐      NO ☐

Description	No. of Acres	Value Last Assessed for Taxation	Fair Market Value at Date of Death

**TOTAL SCHEDULE A** \_\_\_\_\_

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**SCHEDULE B**  
**TANGIBLE PERSONAL PROPERTY**

Did the decedent, at the time of his or her death, own tangible personal property which had an actual situs in this state?

YES ☐ NO ☐

Description	Fair Market Value at Date of Death

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**TOTAL SCHEDULE B** \_\_\_\_\_

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**SCHEDULE C**  
**TRANSFERS DURING DECEDENT'S LIFE**

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Did the decedent, at any time during his or her life, make any transfers in contemplation of death?

YES ☐

NO ☐

Did the decedent, within one (1) year immediately preceding his or her death, make any transfers of property for less than an adequate and full consideration in money or money's worth?

YES ☐

NO ☐

Did the decedent, at any time during his or her life, make a transfer of property for less than an adequate and full consideration in money or money's worth in which he or she retained a life estate, the right to income or some other interest?

YES ☐

NO ☐

Were there in existence at the time of decedent's death any trusts, created by him or her or others, in which he or she had an interest? If yes, attach copy of trust or trusts?

YES ☐

NO ☐

NOTE: If any transfers made within one (1) year immediately preceding the decedent's death for less than an adequate and full consideration are claimed not to have been made in contemplation of death, submit proof.

If any of the above are answered "YES" describe below.

<b>Date of Transfer, Description of Property Transferred and Means of Transfer</b>	<b>Fair Market Value at Date of Death Less Consideration Received</b>	

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**TOTAL SCHEDULE C** \_\_\_\_\_

**SCHEDULE D**  
**DEDUCTIONS**

(For allowable deductions, see the general instruction)

Nature and Description of Deductions Claimed	Amount of Deductions Claimed

<b>TOTAL SCHEDULE D</b>	

## RECAPITULATION

	Total taxable assets
SCHEDULE A	
SCHEDULE B	
SCHEDULE C	
TOTAL	
<b>LESS DEDUCTIONS (SCHEDULE D)</b>	
<b>TOTAL TAXABLE ESTATE</b>	

SCHEDULE E

PERSONS BENEFICIALLY INTERESTED IN THIS ESTATE

On Schedule E list only the persons beneficially interested in the property taxable in this state, showing the value of interests received by those persons in the Indiana property.

List the name, address, and relationship to decedent, and whether such relationship is by blood, marriage, or adoption, of each transferee entitled to share in the estate or who received property, the transfer of which is taxable under the Inheritance Tax Law, I.C. 6-4.1. If the decedent died testate list the section of the will applicable to each testamentary transfer.

List in the appropriate column the age of each transferee, the value of property transferred, the exemption, and the amount of the transfer subject to tax.

Name, Address, Relationship of Transferee to Decedent and Applicable Section of Will, If Any	Age	Value of Property Transferred	Exemption	Amount Subject to Tax

TOTAL VALUE OF PROPERTY TRANSFERRED \_\_\_\_\_

# GENERAL INSTRUCTIONS FOR PREPARATION OF FORM IH-12 REVISED 2004

## I. PROPERTY SUBJECT TO TAXATION

When the transfer is from non-residents of this state, the inheritance tax is imposed and levied upon all real and tangible personal property within the jurisdiction of this state.

The words real or personal property within the jurisdiction of this state, as used in the Indiana Inheritance Tax Law, include all real estate located within the state and all tangible personal property which had a situs in the state.

## II. DEFINITION OF TRANSFER

The word transfer, as used in the Indiana Inheritance Tax Law, includes the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, bargain or gift. The exercise of the right of survivorship in cases of joint ownership is deemed a taxable transfer in the same manner as though the whole property belonged absolutely to the deceased joint owner and had been devised or bequeathed to the survivor or survivors by will.

## III. DEDUCTIONS

"The following items, and no others, may be deducted from the value of property interests transferred by a non-resident decedent: (1) taxes, other than federal estate taxes; (2) those administration expenses described in section 13(b)(9) [I.C. 6-4.1-3-13(b)(9)] of this chapter; (3) liens against the property so transferred; and (4) claims against the decedent's domiciliary estate which are allowed by the court having jurisdiction over that estate and which will not be paid from that estate because it is exhausted." I.C. 6-4.1-3-15.

## IV. SUPPLEMENTAL DOCUMENTS

A copy of the following documents, if there are any, must be supplied with each copy of the return filed: will and codicils of decedent, renunciations, trust agreements, proof of surviving joint tenants' contributions, and statements of the net earnings or operating results and balance sheets of closely held corporations. If the estate is required to file a federal estate tax return (Form 706), a copy of the return as filed with the federal government must be filed with the Indiana Department of State Revenue. After the receipt of the final determination of federal estate tax closing letter from the Internal Revenue Service or of the final judgment of any court having jurisdiction, confirming, increasing or reducing the federal estate tax shown to be due on the return, a copy thereof shall be filed within thirty (30) days with the Department of State Revenue.

## V. VALUATION

Unless otherwise provided, all property taxable under the Inheritance Tax Law must be valued at the fair market value as of the date of decedent's death. For each parcel of real estate in the state of Indiana which the decedent died seized or possessed, or in which the decedent had any right, title or interest at the time of death, an appraisal report made by a competent and qualified appraiser **must** be submitted. If incorrect values are set out in the schedules, the inheritance tax proceedings shall necessarily be delayed until further evidence of value can be obtained.

## VI. PAYMENT OF TAX

The inheritance tax becomes due and payable at the time (date) of decedent's death. A discount of 5% shall be allowed on all payments of tax made within nine (9) months from the accrual thereof. If the tax or any portion thereof is not paid within one (1) year after its accrual, interest on the unpaid portion shall be charged at the rate of 10% per annum, except in those cases where for unavoidable cause of delay in determining the tax the Department has reduced the interest to 6% per annum from the date of decedent's death until date of payment.

Payment should be made directly to the Inheritance Tax Section of the Indiana Department of State Revenue, Indiana Government Center North, Room 248, Indianapolis, Indiana 46204-2253. Checks should be made payable to the Indiana Department of State Revenue.

## NOTE:

Any requests for forms necessary for the execution of a non-resident inheritance tax return, and question(s) related to such return, may be directed to the Inheritance Tax Section of the Indiana Department of State Revenue, Indiana Government Center North, Room 248, Indianapolis, Indiana 46204-2253, Telephone (317) 232-2154.